

OFFICIAL GAZETTE



GOVERNMENT OF GOA

Note:- There is one Supplement and one Extraordinary issue to the Official Gazette Series I No. 51 dated 22-3-2001 as follows:

1. Supplement dated 23-3-2001 from pages 1005 to 1046 regarding Bills from Goa Legislature Secretariat.
2. Extraordinary dated 27-3-2001 from pages 1047 to 1048 regarding Notification from Department of Public Works (Office of the Chief Engineer).

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

10/4/99/LA (Vol. II)

The Taxation Laws (Amendment) Ordinance, 2001 (Ordinance No. 2 of 2001) which has been promulgated by the President of India in the Fifty-Second Year of the Republic of India and published in the Gazette of India, Extraordinary, Part II, Section 1 dated 3-2-2001 is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 8th March, 2001.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 3rd February, 2001/Magha 14, 1922 (Saka)

THE TAXATION LAWS (AMENDMENT) ORDINANCE, 2001

No. 2 of 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause(1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Taxation Laws (Amendment) Ordinance, 2001.

(2) It shall come into force at once.

2. *Amendment of section 2 of Finance Act, 2000.*— In section 2 of the Finance Act, 2000 (hereinafter 10 of 2000. referred to as the principal Act),—

(a) in sub-section (4),—

(i) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in sub-section (6),—

(i) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(c) in sub-section (7),—

(i) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(d) in sub-section (8), in the third proviso, in clause (a),—

(i) in sub-clause (i), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(ii) in sub-clause (ii),—

(A) in item (A), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted.

(e) in sub-section (8), in the third proviso, in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(f) in sub-section (9), in the proviso,—

(i) in clause (a),—

(A) in sub-clause (i), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in sub-clause (ii), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted.

(ii) in clause (b), for the words "ten per cent.", the words "twelve per cent." shall be substituted.

3. Amendment of the First Schedule.— In the First Schedule to the principal Act,—

(a) in Part II, under the heading, "Surcharge on income-tax",—

(i) in item (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(ii) in item (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in Part III, in Paragraph A, under the heading "Surcharge on income-tax",—

(i) in item (i),—

(A) in sub-item (A), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(B) in sub-item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(ii) in item (ii), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(c) in Part III, in Paragraph B, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(d) in Part III, in Paragraph C, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(e) in Part III, in Paragraph D, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(f) in Part III, in Paragraph E, under the heading "Surcharge on income-tax", for the words "eleven per cent.", the words "thirteen per cent." shall be substituted.

4. Amendment of section 10 of the Income-tax Act.— In section 10 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in clause (23C), after the eighth proviso, the following proviso shall be inserted, namely:—

"Provided also that any amount of donation received by the fund or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

5. Amendment of section 12.— In section 12 of the Income-tax Act, after sub-section (2) and the

explanation thereto, the following sub-section shall be inserted, namely:—

"(3) Notwithstanding anything contained in section 11, any amount of donation received by the trust or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

6. *Amendment of section 80G.*— In section 80G of the Income-tax Act,—

(a) in sub-section (1), in clause (i),—

(i) after the words, brackets, figures and letter "or in sub-clause (iiig)", the words, brackets, figures and letter "or in sub-clause (iiiga)" shall be inserted;

(ii) after the words, letter and brackets "or in clause (c)", the words, letter and brackets, "or in clause (d)" shall be inserted;

(b) in sub-section (2),—

(i) in clause (a), after the sub-clause (iiig), the following sub-clause shall be inserted, namely:—

"(iiiga) any fund set up by the State Government of Gujarat exclusively

for providing relief to the victims of earthquake in Gujarat.";

(ii) after clause (c), the following clause shall be inserted, namely:—

"(d) any sums paid by the assessee, during the period beginning on the 26th day of January, 2001 and ending on the 30th day of September, 2001, to any trust, institution or fund to which this section applies for providing relief to the victims of earthquake in Gujarat.";

(c) after sub-section (5B), the following sub-section shall be inserted, namely:—

"(5C) This sub-section applies in relation to amounts referred to in clause (d) of sub-section (2) only if the trust or institution or fund is established in India for a charitable

purpose and it fulfils the following conditions, namely:—

(i) it is approved in terms of clause (vi) of sub-section (5);

(ii) it maintains separate accounts of income and expenditure for providing relief to the victims of earthquake in Gujarat;

(iii) the donations made to the trust or institution or fund are applied for providing relief to the earthquake victims of Gujarat on or before the 31st day of March, 2002;

(iv) the amount of donation remaining unutilised on the 31st day of March, 2002 is transferred to the Prime Minister's National Relief Fund on or before the 31st day of March, 2002;

(v) it renders accounts of income and expenditure to such authority and in such manner as may be prescribed, on or before the 30th day of June, 2002."

7. *Amendment of section 234C.*— In Section 234C of the Income-tax Act, in sub-section (1), after the second proviso, the following shall be inserted, namely:—

"Provided also that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000 as amended by the Taxation Laws (Amendment) Ordinance, 2001 and the assessee has paid the amount of shortfall on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and 15th day of December, 2000."

8. *Instalment of advance tax in case of additional surcharge, payable on 15th March, 2001.*— Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Ordinance,—

(i) in the case of an assessee, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000, shall be payable on or before the 15th day of March, 2001;

(ii) in any case in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the income-tax Act, shall be payable, only where such income-tax is so charged after the date on which this Ordinance comes into force.

K. R. NARAYANAN,
President.

SUBHASH C. JAIN,
Secy. to the Govt. of India.

Corrigendum

In the Indian Council of World Affairs Ordinance, 2001 (Ord. 1 of 2001) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 5th January, 2001 (Issue No. 4) at page 4, in line 9, for "caluse", read "clause".

Notification

10/4/99-LA (Vol. II)

The following Notification received from the Government of India, Ministry of Home Affairs, (Office of the Registrar General, India), New Delhi, bearing No. S. O. 39(E) dated 10th January, 2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 9th February, 2001.

MINISTRY OF HOME AFFAIRS
(Office of the Registrar General, India)

NOTIFICATION

New Delhi, the 10th January, 2001

S. O. 39(E).— In exercise of the powers conferred by Section 17A of the Census Act, 1948 (37 of 1948), the Central Government hereby extends the provisions of the said Act, for conduct of post-enumeration survey relating to Population Enumeration of Census of India 2001. The post-enumeration survey shall be conducted

in Jammu & Kashmir and Shimla District of Himachal Pradesh from 15th January, 2001 to 15th March, 2001 and from 1st April, 2001 to 30th June, 2001 in all other States and Union Territories.

[No. 9/5/99-CD(CEN)]

J. K. BANTHIA, Registrar General and Census
Commissioner, India.

Notification

10/4/99/LA (Vol. II)

The Insecticides (Amendment) Act, 2000 (Central Act No. 23 of 2000) which has been passed by the Parliament and assented to by the President of India on 5-8-2000 and published in the Gazette of India, Extraordinary, Part II, Section 1 dated 7-8-2000 is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 7th March, 2001.

THE INSECTICIDES (AMENDMENT) ACT, 2000

AN

ACT

further to amend the Insecticides Act, 1968.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Insecticides (Amendment) Act, 2000.

2. *Amendment of section 21.*— In the Insecticides Act, 1968 (hereinafter referred to as the principal Act), in section 21, in sub-section (1), in clause (d), for the word "twenty", the word "thirty" shall be substituted.

3. *Amendment of section 22.*— In section 22 of the principal Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Where an Insecticide Inspector takes any sample of an insecticide, he shall issue a receipt therefor stating therein that the fair price of such sample shall be tendered if the sample, after test or analysis is not found to be misbranded and the Insecticide Analyst has reported to that effect and on such price having been tendered may require a written acknowledgement therefor.";

(b) in sub-section (4), the words, brackets and figure "Where the price tendered under sub-section (3) is refused, or" shall be omitted.

4. *Amendment of section 24.*— In section 24 of the principal Act,—

(a) in sub-section (1), for the word "sixty", the word "thirty" shall be substituted;

(b) in sub-section (4), for the words "which shall make the test or analysis", the words "which shall, within a period of thirty days, make the test or analysis" shall be substituted.

5. *Amendment of section 27.*— In section 27 of the principal Act, in sub-section (1), the words, brackets and figures "sub-clause (iii) of" shall be omitted.

6. *Amendment of section 29.*— In section 29 of the principal Act,—

(a) in sub-section (1), for the portion beginning with the words "shall be punishable—" and ending with the words "three years, or with fine, or with both", the following shall be substituted, namely:—

"shall be punishable—

(i) for the first offence, with imprisonment for a term which may extend to two years, or with fine which shall not be less than ten thousand rupees but which may extend to fifty thousand rupees, or with both;

(ii) for the second and a subsequent offence, with imprisonment for a term which may extend to three years, or with fine which shall not be less than fifteen thousand rupees but which may extend to seventy-five thousand rupees, or with both";

(b) in sub-section (2), for the words "which may extend to five hundred rupees", the words "which shall not be less than five hundred

rupees but which may extend to five thousand rupees, or imprisonment for a term which may extend to six months, or with both" shall be substituted;

(c) in sub-section (3),—

(i) in clause (i), for the words "six months, or with fine, or with both", the words "one year, or with fine which shall not be less than five thousand rupees but which may extend to twenty-five thousand rupees, or with both" shall be substituted;

(ii) in clause (ii), for the words "one year, or with fine, or with both", the words "two years, or with fine which shall not be less than ten thousand rupees but which may extend to fifty thousand rupees, or with both" shall be substituted;

7. *Insertion of new section 31A.*— After section 31 of the principal Act, the following section shall be inserted, namely:—

'31A. *Special Courts.*— (1) If the State Government is satisfied that it is necessary for the purpose of providing for speedy trial of offences under this Act in any district or metropolitan area, it may, by notification in the Official Gazette and after consultation with the High Court, notify one or more Courts of Judicial Magistrates of the first class, or, as the case may be, Metropolitan, Magistrates, in such district or metropolitan area to be Special Courts for the purposes of this Act.

(2) Unless otherwise directed by the High Court, a court notified under sub-section (1) shall exercise jurisdiction only in respect of cases under this Act.

(3) Subject to the provisions of sub-section (2), the jurisdiction and powers of the presiding officer of court notified under sub-section (1) in any district or metropolitan area shall extend throughout the district or the metropolitan area, as the case may be.

(4) Subject to the foregoing provisions of this section, a court notified under sub-section (1) in any district or metropolitan area shall be deemed to be a court established under sub-section (1) of section 11, or, as the case may be, sub-section (1) of section 16 of the Code of Criminal Procedure, 1973 and the provisions of that Code shall apply accordingly in relation to such courts.

Explanation.— In this section, "High Court" has the same meaning as in clause (e) of section 2 of the Code of Criminal Procedure, 1973.

2 of 1974.

Notification

10/4/99/LA (Vol. II)

The Border Security Force (Amendment) Act, 2000 (Central Act No. 35 of 2000) which has been passed by the Parliament and assented to by the President of India on 1-9-2000 and published in the Gazette of India, Extraordinary, Part II, Section 1 dated 1-9-2000 is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 8th March, 2001.

THE BORDER SECURITY FORCE (AMENDMENT) ACT, 2000

AN

ACT

further to amend the Border Security Force Act, 1968.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Border Security Force (Amendment) Act, 2000.

2. *Insertion of new section 121A.*— In the Border Security Force Act, 1968, 47 of 1968, after section 121, the following section shall be inserted, namely:—

"121A. *Period of custody undergone by a person to be set-off against the imprisonment.*— When any person subject to this Act is sentenced by a Security Force Court to a term of imprisonment, not being an imprisonment in default of payment of fine, the period spent by him in civil or Force custody during investigation, inquiry or trial of the same case, and before the date of order of such sentence, shall be set off against the term of imprisonment imposed upon him, and the liability of such person to undergo imprisonment on such order of sentence shall be restricted to the remainder, if any, of the term of imprisonment imposed upon him."

Government Printing Press

Notice

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